

**Amendments to the Claims:**

This listing of claims will replace all prior versions and listings of claims in the application.

**Listing of Claims:**

1. (Currently Amended) A chip resistor comprising:

an insulating substrate in a form of a chip having an upper surface and an opposite pair of side surfaces;

a resistor film formed on the upper surface of the insulating substrate;

a pair of upper electrodes formed on the upper surface of the insulating substrate to flank the resistor film in electrical connection thereto;

~~a an outermost cover coat covering the resistor film and having an outermost surface;~~

~~an auxiliary upper electrode formed on each of the upper electrodes and including a first portion an outer edge adjoining a corresponding one of the side surfaces of the insulating substrate and a second portion overlapping an inner edge held in direct contact with the outermost surface of the outermost cover coat; and~~

a side electrode formed on each of the side surfaces of the insulating substrate and electrically connected to at least a corresponding one of the upper electrodes and a corresponding one of the auxiliary upper electrodes;

~~wherein the first portion said outer edge of the auxiliary upper electrode has an obverse surface positioned higher than an obverse surface of the second portion for projecting above an obverse surface of the cover coat projects beyond the outermost surface of the outermost cover coat, the auxiliary upper electrode having a thickness that decreases progressively from said outer edge to said inner edge such that the thickness of the auxiliary upper electrode is maximum at said outer edge and minimum at said inner edge.~~

2. (Original) The chip resistor according to claim 1, wherein the auxiliary upper electrode is made of a conductive paste containing a base metal.

3. (Original) The chip resistor according to claim 1, wherein the auxiliary upper electrode is made of a carbon-based conductive resin paste.